

**AMENDMENTS TO THE CLAIMS**

This listing of claims replaces all prior versions of claims in the application.

1 – 9. (Canceled)

10. (Currently amended): A method for manufacturing a front-and-back electrically conductive substrate, the method comprising the steps of:

preparing a wafer made of a single material having a thickness greater than a height of a plurality of posts to be formed;

forming, by a process of anisotropic etching, ~~[[a]]~~ the plurality of posts having an electrically conductive portion ~~that has at least a first surface and a second surface that communicate with each other;~~ and

filling space between the plurality of posts with an insulating material.

11. (Original): The method for manufacturing a front-and-back electrically conductive substrate as claimed in claim 10, the method further comprising a step of polishing the first and second surfaces after the step of filling space between the plurality of posts with an insulating material.

12. (Original): The method for manufacturing the front-and-back electrically conductive substrate as claimed in claim 10, wherein the anisotropic etching process leaves a portion of the etching material disposed so as to couple the plurality of posts to each other.

13 – 16. (Canceled)

17. (New): A method for manufacturing a front-and-back electrically conductive substrate, the method comprising the steps of:

performing a process of anisotropic etching to a wafer so as to leave a plurality of posts;  
and  
filing space between the plurality of posts with an insulting material.

18. (New): A method for manufacturing a front-and-back electrically conductive substrate, the method comprising the steps of:

Forming, by a process of anisotropic etching, a plurality of posts;  
covering the plurality of posts with an electrically conductive layer; and  
filing space between the plurality of posts with an insulting material.